

the "total rate of tax that applies to a transfer subject to the agricultural land transfer tax" is substituted for the former references to "combination of the State and local transfer tax rates" and "combined rates", for clarity.

In subsection (a)(3)(i) of this section, the reference to the tax "payable at the rate specified for the agricultural land transfer tax" is substituted for the former reference to the tax "imposed by this section shall be collected in full", for clarity.

Defined terms: "County" § 1-101
"County transfer tax" § 13-401
"Property" § 1-101

GENERAL REVISOR'S NOTE:

Former Art. 81, § 278B that provided authority for Anne Arundel County to impose a county transfer tax is transferred to the Public Local Laws of Anne Arundel County.

Former Art. 81, § 278C that specified a limit on the amount of county transfer tax revenue that a county could expend for water and wastewater construction is transferred to the Public Local Laws of Anne Arundel County.

Former Art. 81, § 278D that provided for a deferral of payment of the county transfer tax on certain properties in Montgomery County is transferred to the Public Local Laws of Montgomery County.

Former Art. 81, § 278G, which authorized Harford County to provide property tax credits against newly constructed improvements on real property where the property is served by water and sewer facilities for which the property owner pays a water and sewer assessment, is treated as a credit against a local benefit assessment charge and is transferred to the Harford County local laws.

TITLE 14. PROCEDURE.

SUBTITLE 1. DEFINITIONS.

14-101. "TOTAL TAX LIABILITY ON PROPERTY" DEFINED.

IN THIS TITLE, "TOTAL TAX LIABILITY ON PROPERTY" MEANS STATE TAXES, COUNTY TAXES, MUNICIPAL CORPORATION TAXES, SPECIAL ASSESSMENTS, BENEFIT CHARGES, AND ANY ADJUSTMENT, INCLUDING:

- (1) ALLOWABLE DISCOUNTS;
- (2) FEES, CHARGES, OR COSTS RELATED TO THE TAXES; AND
- (3) ANY TAX CREDIT GRANTED UNDER THIS ARTICLE.